

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§684. FORMS; APPLICATION

1. Generally. The bureau shall furnish to the assessor of each municipality a sufficient number of printed forms to be filed by applicants for an exemption under this subchapter and shall determine the content of the forms. A municipality shall provide to its inhabitants reasonable notice of the availability of application forms. An individual claiming an exemption under this subchapter for the first time shall file the application form with the assessor or the assessor's representative. The application must be filed on or before April 1st of the year on which the taxes are based.

[2007, c. 438, §21 (AMD) .]

2. False filing. An individual who knowingly gives false information for the purpose of claiming a homestead exemption under this subchapter commits a Class E crime. Except for a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State, an individual who claims to be a permanent resident of this State under this subchapter who also claims to be a permanent resident of another state for the tax year for which an application for a homestead exemption is made commits a Class E crime.

[2009, c. 418, §2 (AMD); 2009, c. 418, §3 (AFF) .]

3. Continuation of eligibility. The assessor shall evaluate annually the ongoing eligibility of property for which a homestead exemption has been approved under this subchapter. The evaluation must be based on the status of the property on April 1st of the year on which the homestead exemption is based. The evaluation must include, but is not limited to, a review of whether the ownership of the property has changed in any manner that would disqualify the property for an exemption under this subchapter or whether the owner has ceased to use the property as a homestead. Unless the assessor determines that the property is no longer entitled to an exemption under this subchapter, the owner is entitled to receive the exemption without having to reapply. If the assessor determines that the property is no longer entitled to an exemption under this subchapter, the assessor shall notify the owner as provided in section 686 that the property is no longer entitled to an exemption under this subchapter.

[2003, c. 13, §1 (AMD) .]

4. Owner notification. An owner of property receiving an exemption under this subchapter shall notify the assessor promptly when the ownership or use of the property changes so as to change the qualification of the property for an exemption under this subchapter.

[1997, c. 643, Pt. HHH, §3 (NEW); 1997, c. 643, Pt. HHH, §10 (AFF) .]

SECTION HISTORY

1997, c. 643, §HHH3 (NEW). 1997, c. 643, §HHH10 (AFF). 2003, c. 13, §1 (AMD). 2007, c. 438, §21 (AMD). 2009, c. 418, §2 (AMD). 2009, c. 418, §3 (AFF).

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